

UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK

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In re	:	Chapter 11
	:	
DELPHI CORPORATION, <u>et al.</u> ,	:	Case No. 05-44481 (RDD)
	:	
Debtors.	:	(Jointly Administered)
-----X	:	

**YAZAKI NORTH AMERICA, INC.'S RESPONSE TO  
TWENTY-SECOND OMNIBUS CLAIMS OBJECTION**

Yazaki North America, Inc. ("YNA"), by its undersigned attorneys, for its response to the Debtors' Twenty-Second Omnibus Claims Objection, (the "Claims Objection") states as follows:

1. On July 28, 2006, YNA filed its Proof of Claim against Delphi Corporation, identified as Claim No. 13183 (the "Claim"), attached as **Exhibit A** in the amount of \$1,484,512.92 to which was appended as a claim itemization, a 34 page line-by-line accounting summary and other backup detail, including purchase orders and contracts. Yazaki stated in the Claim that it was secured to the extent of Yazaki's setoff rights, and also asserted a secured reclamation claim for a substantial portion of the Claim amount.

2. YNA filed with this Court a Demand to Exercise Setoff and Recoupment Rights (the "Demand") pursuant to the Court's Final Financing Order, a copy of which Demand is attached as **Exhibit B**, which Demand remains pending.

3. Since filing the Proof of Claim and Demand, YNA and Delphi attempted in the course of numerous phone conversations to reconcile the Claim, with Delphi most recently admitting that YNA was owed at least \$800,000.

4. Despite Delphi's admission that it owes at least \$800,000, and in seeming disregard of its prior concession, Delphi nevertheless filed its Twenty-Second Omnibus Claims Objection (Notice of which is attached as **Exhibit C**) which seeks to reduce YNA's claim to \$382,919.41 and to allocate it to three different Delphi entities.

5. Delphi's objection to YNA's Claim grossly understates the appropriate amount of YNA's claim as evidenced by both Delphi's own admissions and YNA's as yet unrebutted supporting detail attached to the Claim. It is black-letter law that Delphi bears the burden of proof on supporting its Objection, a burden thus far met only by conceding the validity of more than half YNA's claim. A Proof of Claim constitutes *prima facie* evidence of the validity and amount of a claim. In re. WorldCom, Inc. 2005 W. L. 383 2065 at \*4 (Bankr. S.D.N.Y. Dec. 29, 2005) (citing In re. Allegheny Int'l, Inc., 954 F. 2d 167, 174 (3<sup>rd</sup> Circuit. 1992).

6. YNA requests that the Claim be allowed against Delphi Corporation in the full amount requested of \$1,484,512.92. Additionally, so that all matters related to YNA's claim can concurrently be resolved, YNA requests this Court to authorize it to set off the amounts it may owe to Delphi against its claim against Delphi.

WHEREFORE, YNA requests this Court to deny the Debtors' Twenty-Second Omnibus Objection to Claims as it relates to YNA's Claim, and to grant it such other relief as is just and equitable.

HODGSON & RUSS

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